

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kurt & Gayle Hedlund  
DOCKET NO.: 05-22468.001-R-1  
PARCEL NO.: 16-06-105-025-0000

The parties of record before the Property Tax Appeal Board are Kurt & Gayle Hedlund, the appellants, and the Cook County Board of Review.

The subject property consists of a 77-year-old, one and one-half story, single-family dwelling of frame and masonry construction located in Oak Park Township, Cook County. The subject contains 1,885 square feet of living area based on the Property Tax Appeal Board's finding in its 2002 decision for the subject. Features of the home include two full bathrooms, a full-unfinished basement and a two-car detached garage.

The appellants, Kurt and Gayle Hedlund, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted a three-page letter, photographs and property characteristic printouts for the subject and the suggested comparables, a location map, a copy of a plat of survey, a copy of the board of review's decision and other information.

Based on the appellants' documents, the four suggested comparables offered by the appellants consist of one-story, single-family dwellings of masonry construction located within three blocks of the subject. Two comparables are located on the same street as the subject. The improvements range in size from 1,849 to 1,890 square feet of living area and range in age from 76 to 78 years. The comparables contain a finished or unfinished

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	10,304
IMPR.:	\$	38,171
TOTAL:	\$	48,475

Subject only to the State multiplier as applicable.

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basement, two or two and one-half bathrooms and a two-car attached garage. The improvement assessments range from \$17.81 to \$20.51 per square foot of living area.

At hearing, the appellants stated that their suggested comparables were similar to the subject in improvement size, location and style, whereas, the board of review's comparables are located four to eight blocks from the subject and are much larger in size of living area. Based on this evidence and testimony, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$51,680. The subject's improvement assessment is \$41,376 or \$21.95 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,969 to 2,616 square feet of living area and range in age from 67 to 77 years. The comparables contain one and one-half or two and one-half bathrooms, a finished or unfinished basement and a two-car garage. Two comparables have air-conditioning and two comparables contain one or two fireplaces. The improvement assessments range from \$16.66 to \$19.64 per square foot of living area.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age and amenities and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The Board finds the appellants' comparables to be the most similar properties to the subject in the record. These four properties are similar overall to the subject in improvement

size, amenities, age and location and have improvement assessments ranging from \$17.81 to \$20.51 per square foot of living area. The subject's per square foot improvement assessment of \$21.95 falls above the range established by these properties. The Board finds the board of review's comparables less similar to the subject in improvement size, amenities and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

On the basis of the evidence submitted by the parties, the Property Tax Appeal Board finds that the evidence has demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.